

House File 2448 - Introduced

HOUSE FILE 2448

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2164)

A BILL FOR

1 An Act providing a sales tax exemption for the sale of tangible
2 personal property or services to substance abuse treatment
3 or prevention programs that receive block grant funding from
4 the Iowa department of public health.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 18, Code Supplement
2 2011, is amended by adding the following new paragraph:
3 NEW PARAGRAPH. *g.* Substance abuse treatment or prevention
4 programs that receive block grant funding from the Iowa
5 department of public health.

6 EXPLANATION

7 This bill provides a sales tax exemption for the sales
8 price of tangible personal property and services sold to a
9 nonprofit corporation that is a substance abuse treatment or
10 prevention program that receives block grant funding from the
11 Iowa department of public health.

12 By operation of Code section 423.6, an item exempt from the
13 imposition of the sales tax is also exempt from the use tax
14 imposed in Code section 423.5.